

# IRS News Release

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## **Industry Issue Resolution Program to Address Signature Requirements Regarding Employment Tax Returns**

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WASHINGTON — The Internal Revenue Service and the Treasury Department today announced the Industry Issue Resolution (IIR) Program will address payroll industry concerns pertaining to signature requirements on employment tax returns.

The National Payroll Reporting Consortium presented the IIR submission to the IRS requesting that the agency update existing procedures to recognize electronic filing and other changes. The industry group also requested certain updates to forms, instructions, publications and sections of the Internal Revenue Manual.

The signature issue involves Revenue Ruling 82-29, which relieves authorized Reporting Agents from having to manually sign employment tax returns they file on behalf of their clients. These returns include Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return; Form 941, Employer's Quarterly Federal Tax Return; and Form 943, Employer's Annual Tax Return for Agriculture Employees.

Since its inception in 2000, the IIR program has resulted in resolution of many different tax issues cumulatively affecting thousands of taxpayers in many different lines of business. At any time, business associations and taxpayers may submit tax issues that they believe could be resolved through the IIR program.

IIR project selections are based on criteria set forth in Revenue Procedure 2003-36. For each issue selected, a multi-functional team gathers and analyzes the relevant facts and recommends guidance. The revenue procedure also contains IIR submission procedures.